

willful neglect, there shall be paid (upon notice and demand by the Secretary or his delegate and in the same manner as tax) by the person failing to so file the statement, \$1 for each such statement not so filed, but the total amount imposed on the delinquent person for all such failures during the calendar year shall not exceed \$1,000.

(c) Failure to report tips.

In the case of failure by an employee to report to his employer on the date and in the manner prescribed therefor any amount of tips required to be so reported by section 6053(a) which are wages (as defined in section 3121(a)) or which are compensation (as defined in section 3231(e)), unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there shall be paid by the employee, in addition to the tax imposed by section 3101 or section 3201 (as the case may be) with respect to the amount of tips which he so failed to report, an amount equal to 50 percent of such tax.

(d) Alcohol and tobacco taxes.

For penalties for failure to fill certain information returns with respect to alcohol and tobacco taxes, see, generally, subtitle E.

(As amended July 30, 1965, Pub. L. 89-97, title III, § 313(c) (2) (B), (3), 79 Stat. 385; Sept. 29, 1965, Pub. L. 89-212, § 2(c), 79 Stat. 859.)

AMENDMENTS

1965—Subsec. (b). Pub. L. 89-97, § 313(c) (2) (B), inserted "and in the case of each failure to furnish a statement required by section 6053(b) (relating to statements furnished by employers with respect to tips)," after "income tax withheld)."

Subsec. (c). Pub. L. 89-212 inserted "or which are compensation (as defined in section 3231(e))" and "or section 3201 (as the case may be)."

Pub. L. 89-97, § 313(c) (3), added subsec. (c). Former subsec. (c) redesignated (d).

Subsec. (d). Pub. L. 89-97, § 313(c) (3), redesignated former subsec. (c) as (d).

EFFECTIVE DATE OF 1965 AMENDMENTS

Amendment of section by Pub. L. 89-212 effective only with respect to tips received after 1965, see note under section 3201 of this title.

Amendment of subssecs. (b) and (c) of this section by section 313 of Pub. L. 89-97 applicable only with respect to tips received by employees after 1965, see section 313(f) of Pub. L. 89-97, set out as a note under section 6053 of this title.

Subchapter B.—Assessable Penalties

Sec.

6675. Excessive claims with respect to the use of certain gasoline or lubricating oil.

AMENDMENTS

1965—Pub. L. 89-44, title II, § 202(c) (3) (B), June 21, 1965, 79 Stat. 139, inserted "or lubricating oil" following "certain gasoline" in item 6675.

§ 6674. Fraudulent statement or failure to furnish statement to employee.

In addition to the criminal penalty provided by section 7204, any person required under the provisions of section 6051 or 6053(b) to furnish a statement to an employee who willfully furnishes a false or fraudulent statement, or who willfully fails to furnish a statement in the manner, at the time, and showing the information required under section 6051 or 6053(b), or regulations prescribed thereunder, shall for each such failure be subject to a penalty under this subchapter of \$50, which shall be assessed and collected in the same manner as the tax on em-

ployers imposed by section 3111. (As amended July 30, 1965, Pub. L. 89-97, title III, § 313(c) (2) (C), 79 Stat. 385.)

AMENDMENTS

1965—Pub. L. 89-97 substituted "6051 or 6053(b)" for "6051" wherever appearing.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment of section by section 313 of Pub. L. 89-97 applicable only with respect to tips received by employees after 1965, see section 313(f) of Pub. L. 89-97, set out as a note under section 6053 of this title.

§ 6675. Excessive claims with respect to the use of certain gasoline or lubricating oil.

(a) Civil penalty.

In addition to any criminal penalty provided by law, if a claim is made under section 6420 (relating to gasoline used on farms), 6421 (relating to gasoline used for certain nonhighway purposes or by local transit systems) or 6424 (relating to lubricating oil not used in highway motor vehicles) for an excessive amount, unless it is shown that the claim for such excessive amount is due to reasonable cause, the person making such claim shall be liable to a penalty in an amount equal to whichever of the following is the greater:

- (1) Two times the excessive amount; or
- (2) \$10.

(b) Excessive amount defined.

For purposes of this section, the term "excessive amount" means in the case of any person the amount by which—

- (1) the amount claimed under section 6420, 6421, or 6424, as the case may be, for any period, exceeds
- (2) the amount allowable under such section for such period.

(As amended June 21, 1965, Pub. L. 89-44, title II, § 202(c) (3) (A), 79 Stat. 139.)

AMENDMENTS

1965—Pub. L. 89-44, § 202(c) (3) (A) (i), inserted "or lubricating oil" after "gasoline" in catchline.

Subsec. (a). Pub. L. 89-44, § 202(c) (3) (A) (ii), included claims made under section 6424.

Subsec. (b) (1). Pub. L. 89-44, § 202(c) (3) (A) (iii), included amounts claimed under section 6424.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment of section by Pub. L. 89-44 to take effect January 1, 1966, see section 701(a) (1), (2), of Pub. L. 89-44, set out as a note under section 4061 of this title.

Chapter 69.—GENERAL PROVISIONS RELATING TO STAMPS

§ 6802. Supply and distribution.

The Secretary or his delegate shall furnish, without prepayment, to—

(1) Postmaster General.

The Postmaster General a suitable quantity of adhesive stamps, coupons, tickets, or such other devices as may be prescribed by the Secretary or his delegate pursuant to section 6302(b) or this chapter, to be distributed to, and kept on sale by, the various postmasters in the United States in all post offices of the first and second classes, and such post offices of the third and fourth classes as—

(3) Repealed. Pub. L. 89-44, title VI § 601(d)(2), June 21, 1965, 79 Stat. 154.
(As amended June 21, 1965, Pub. L. 89-44, title VI, § 601(d), 79 Stat. 154.)

AMENDMENTS

1965—Par. (1). Pub. L. 89-44, § 601(d)(1), struck out "(other than the stamps on playing cards)" following "quantity of adhesive stamps."

Par. (3). Pub. L. 89-44, § 601(d)(2), struck out par. (3) which related to supply and distribution of stamps to state agents.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment of section by section 601 of Pub. L. 89-44 to take effect in a manner consistent with the effective date of change of tax provision to which related, see section 701(a) of Pub. L. 89-44, set out as a note under section 6103 of this title.

§ 6806. Posting occupational tax stamps.

(b) Coin-operated gaming devices.

The Secretary or his delegate may by regulations require that the stamps denoting the payment of the special tax imposed by section 4461 shall be posted on or in each device in such a manner that it will be visible to any person operating the device.

(As amended June 21, 1965, Pub. L. 89-44, title VI, § 601(e), 79 Stat. 155.)

AMENDMENTS

1965—Subsec. (b). Pub. L. 89-44 struck out "amusement and" following "Coin-operated" in the heading.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment of section by section 601 of Pub. L. 89-44 to take effect in a manner consistent with the effective date of change of tax provision to which related, see section 701(e) of Pub. L. 89-44, set out as a note under section 6103 of this title.

§ 6808. Special provisions relating to stamps.

For special provisions on stamps relating to—

(1) Repealed. Pub. L. 89-44, title VI, § 601(f), June 21, 1965, 79 Stat. 155.

(9) Repealed. Pub. L. 89-44, title VI, § 601(f), June 21, 1965, 79 Stat. 155.

(As amended June 21, 1965, Pub. L. 89-44, title VI, § 601(f), 79 Stat. 155.)

AMENDMENTS

1965—Par. (1). Pub. L. 89-44 struck out par. (1) relating to capital stock.

Par. (9). Pub. L. 89-44 struck out par. (9) relating to playing cards.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment of section by section 601 of Pub. L. 89-44 to take effect in a manner consistent with the effective date of change of tax provision to which related, see section 701(e) of Pub. L. 89-44, set out as a note under section 6103 of this title.

Chapter 72.—LICENSING AND REGISTRATIONS

Subchapter B.—Registration

§ 7012. Cross references.

(d) Repealed. Pub. L. 89-44, title VI, § 601(g), June 21, 1965, 79 Stat. 155.

(As amended June 21, 1965, Pub. L. 89-44, title VI, § 601(g), 79 Stat. 155.)

AMENDMENTS

1965—Subsec. (d). Pub. L. 89-44 struck out subsec. (d) relating to the manufacture of playing cards.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment of section by section 601 of Pub. L. 89-44 to take effect in a manner consistent with the effective date of change of tax provision to which related, see section 701(e) of Pub. L. 89-44, set out as a note under section 6103 of this title.

Chapter 73.—BONDS

§ 7103. Cross references—other provisions for bonds.

(d) Bonds required with respect to certain products.

(3) For requirement of bonds with respect to certain industries see—

(A) section 4596 relating to a manufacturer of oleomargarine;

(B) section 4814 (c) relating to a manufacturer of process or renovated butter or adulterated butter;

(C) section 4833 (c) relating to a manufacturer of filled cheese;

(D) section 4713 (b) relating to a manufacturer of opium suitable for smoking purposes;

(E) section 4804 (c) relating to a manufacturer of white phosphorus matches.

(F) Repealed. Pub. L. 89-44, title VIII, § 802(b)(3), June 21, 1965, 79 Stat. 159.

(As amended June 21, 1965, Pub. L. 89-44, title VIII, § 802(b)(3), 79 Stat. 159.)

AMENDMENTS

1965—Subsec. (d)(3). Pub. L. 89-44 struck out subpar. (F) relating to producers and importers of gasoline and manufacturers and producers of lubricating oils.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment of subsec. (d)(3) by Pub. L. 89-44 applicable with respect to articles sold on or after July 1, 1965, see section 802(d)(1) of Pub. L. 89-44, set out as a note under section 4082 of this title.

Chapter 75.—CRIMES, OTHER OFFENSES, AND FORFEITURES

PART I.—GENERAL PROVISIONS

§ 7210. Failure to obey summons.

Any person who, being duly summoned to appear to testify, or to appear and produce books, accounts, records, memoranda, or other papers, as required under sections 6420(e)(2), 6421(f)(2), 6424(d)(2), 7602, 7603, and 7604(b), neglects to appear or to produce such books, accounts, records, memoranda, or other papers, shall, upon conviction thereof, be fined not more than \$1,000, or imprisoned not more than 1 year, or both, together with costs of prosecution. (As amended June 21, 1965, Pub. L. 89-44, title II, § 202(c)(4), 79 Stat. 139.)

AMENDMENTS

1965—Pub. L. 89-44 inserted reference to section 6424 (d)(2) of this title.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment of section by Pub. L. 89-44 to take effect January 1, 1966, see section 701(a)(1), (2), of Pub. L. 89-44, set out as a note under section 4061 of this title.

PART II.—PENALTIES APPLICABLE TO CERTAIN TAXES

Sec.

7232. Failure to register, or false statement by manufacturer or producer of gasoline or lubricating oil.